



State of Arizona Accounting Manual

Topic 00 General Information

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Section 25 Agency-specific Policies Based upon SAAM

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INTRODUCTION

Frequently agencies are directed by SAAM or required by agency-specific circumstances to produce their own agency policies. This section of SAAM deals with agency-specific policies.

POLICY & PROCEDURES

1. An agency is at times required and at other times permitted to produce agency-specific policies and procedures based upon SAAM.
2. Agency-specific policies based upon SAAM may be more restrictive or frugal, but not more permissive or generous, than the statewide policies promulgated in SAAM. Such policies must, however, comply with:
 - 2.1. All applicable Federal and State laws, rules and policies.
 - 2.2. All the legally enforceable terms and conditions of any contract or grant.
3. Agency-specific policies and procedures based upon SAAM must not be discriminatory or applied in an unfair or arbitrary manner.
4. Agency-specific policies and procedures based upon SAAM must be reviewed and approved by the agency head or his deputy and the agency chief financial officer.
5. Agency-specific policies and procedures based upon SAAM must be published in a manner such that they are available to all affected agency personnel.
6. Agency-specific policies based upon SAAM may incorporate SAAM and/or any of its topics or sections by reference.
7. An agency may request the GAO to review any agency-specific policies based upon SAAM. Thirty (30) calendar days must be allowed for such a review.
8. An agency must retain copies of agency-specific policies and procedures for a period consistent with that prescribed by LAPR.
9. An agency must furnish the GAO, upon its request, a copy of any of its agency-specific policies and procedures based upon SAAM.